IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRTIETH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15298 of 2004

Between:

M/s Gujarat Co-operative Milk Marketing Federation Limited 5-9-24/68, Hill Fort Area, Adarsh Nagar, Hyderabad. represented by its Assistant Manager (Sales), Sri K.Ramamoorthy.

..... PETITIONER

AND

1 Commercial Tax Officer Basheerbagh Circle, Hyderabad.
2 DCTO, O/o Regional Vigilance Enforcement Officer, Hyderabad City Unit IInd Floor, BRKR Bhavan, Hyderabad.
3 Deputy Commissioner (CT), Abids Division, Hyderabad.
4 Commissioner of Commercial Taxes Andhra Pradesh, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the show cause notice issued by the third respondent dated 30-10-2003 passed in Ref. No.57/03-04 (APGST) in respect of Assessment year 2001-02 in so far as treating the skimmed milk powder as different and distinct from milk read with the circular instructions of the fourth respondent dated 9.6.2004 in CCT's No.AI (1)/188/2004.

Counsel for the Petitioner:MR.SKRISHNA MURTHY,Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the stage of admission, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

Only a show cause notice has been issued to the petitioner and he has been asked to file the written objections for the proposed turnover. The learned Counsel for petitioner submits that the petitioner has an apprehension that the Commercial Tax Officer may rely on a circular issued by Commissioner in CCT's ref.No.AI(1)/188/ 2004, dated 09.06.2004. The operation of this Circular had been stayed by this Court in various Writ Petitions and it is yet to be decided as to whether the Circular can be implemented by the officers subordinate to the Commissioner.

In this view of the matter, we dispose of this Writ Petition, directing the 3rd respondent to consider the objections filed by the petitioner and pass final orders in accordance with law, without taking into consideration the Circular bearing CCT's ref.No.AI(1)/188/2004, dated 09.06.2004.

Writ Petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

30th August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Commercial Tax Officer Basheerbagh Circle, Hyderabad.
2 The DCTO, O/o Regional Vigilance Enforcement Officer, Hyderabad City

Unit, IInd Floor, BRKR Bhavan, Hyderabad.
3 The Deputy Commissioner (CT), Abids Division, Hyderabad.
4 The Commissioner of Commercial Taxes Andhra Pradesh, Hyderabad.

5 Two C.Cs. to the Government Pleader for Commercial Taxes, High

Court Buildings, Hyderabad (O.U.T)

6 Two C.D. copies.